



Dave Yost • Auditor of State



MIDLAND COUNCIL OF GOVERNMENTS  
WAYNE COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Midland Council of Governments  
Wayne County  
2125-B Eagle Pass Road  
Wooster, Ohio 44691

To the Executive Committee:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of the Midland Council of Governments, Wayne County, Ohio, (the Council) as of and for the years ended June 30, 2013 and 2012.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting the financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on the financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Council prepared the financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Midland Council of Governments, Wayne County, Ohio, as of June 30, 2013 and 2012, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Emphasis of Matter***

As discussed in Note 1 to the financial statements, during 2012, the Council adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

March 28, 2014

**MIDLAND COUNCIL OF GOVERNMENTS**  
**Wayne County, Ohio**  
Statement of Cash Receipts, Cash Disbursements and  
Changes in Fund Cash Balance - General Fund  
For the Fiscal Year Ended June 30, 2013

		General Fund
Cash Receipts:		
Intergovernmental	\$	331,342
Charges for Services		4,045,340
Investment Income		757
Other Revenue		1,565
		1,565
Total Cash Receipts		4,379,004
Cash Disbursements:		
Salaries		1,712,728
Employee Benefits		609,199
Purchased Services		1,021,690
Materials and Supplies		733,187
Distributions to Member Districts		43,661
Capital Outlay		971,290
Debt Service:		
Redemption of Principal		16,250
Interest and Fiscal Charges		4,943
		4,943
Total Cash Disbursements		5,112,948
Excess of Cash Receipts Under Cash Disbursements		(733,944)
Other Financing Receipts:		
Debt Proceeds		650,000
		650,000
Net Change in Fund Cash Balance		(83,944)
Fund Cash Balance, July 1, 2012		1,313,244
Fund Cash Balance, June 30, 2013:		
Assigned		450,588
Unassigned		778,712
		778,712
Total Fund Cash Balance, June 30, 2013	\$	1,229,300

See accompanying notes to the financial statements.

**MIDLAND COUNCIL OF GOVERNMENTS**  
**Wayne County, Ohio**  
Statement of Cash Receipts, Cash Disbursements and  
Changes in Fund Cash Balance - General Fund  
For the Fiscal Year Ended June 30, 2012

		General Fund
Cash Receipts:		
Intergovernmental	\$	331,510
Charges for Services		3,994,546
Investment Income		581
Other Revenue		2,409
		4,329,046
Cash Disbursements:		
Salaries		1,579,959
Employee Benefits		588,417
Purchased Services		1,028,296
Materials and Supplies		622,265
Distributions to Member Districts		40,916
Capital Outlay		130,443
Debt Service:		
Redemption of Principal		104,148
Interest and Fiscal Charges		2,436
		4,096,880
Net Change in Fund Cash Balance		232,166
Fund Cash Balance, July 1, 2011		1,081,078
Fund Cash Balance, June 30, 2012:		
Assigned		135,539
Unassigned		1,177,705
		1,313,244
Total Fund Cash Balance, June 30, 2012	\$	1,313,244

See accompanying notes to the financial statements.

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

**1 - Summary of Significant Accounting Policies**

***A. Description of the Entity***

The Midland Council of Governments, Wayne County, Ohio, (the Council) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. Eligible members of the Council include 21 school districts, of which one is an educational service center, and two are career centers in Wayne, Ashland, Holmes and Medina counties. Each member's Board appoints its Superintendent or Superintendent's designee to act as its representative at Council meetings and for all Council activities. The Council is directed by an appointed seven-member Executive Committee. The Council provides computer and data processing services to its members and other government entities.

The Council's management believes these financial statements present all activities for which the Council is financially accountable.

***B. Basis of Accounting***

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when they are earned. Disbursements are recognized when they are paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

***C. Cash***

Investments are included in the cash fund balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Repurchase agreements are valued at cost.

***D. Fund Accounting***

The Council uses fund accounting to segregate cash and investments that are restricted as to use. Following is a description of the Council's fund:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

***E. Budgetary Process***

The Ohio Revised Code does not require the Council to budget annually. However, management prepares a budget for internal monitoring. A summary of 2013 and 2012 budgetary activity appears in Note 2.

***F. Property, Plant and Equipment***

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

***G. Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's basis of accounting.

***H. Fund Balance***

In accordance with Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", the Council classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

*Restricted* – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council Executive Committee. Those committed amounts cannot be used for any other purpose unless the Council Executive Committee removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

*Assigned* – Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Council Executive Committee. The Executive Committee has, by resolution, authorized the Executive Director to assign fund balance. The Council Executive Committee may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

*Unassigned* – Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications.

***I. Implementation of New Accounting Policies***

On July 1, 2011, the Council implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.”

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned and/or unassigned.

**2 - Budgetary Activity**

Budgetary activity for the years ending June 30, 2013 and 2012 is as follows:

2013 Budget vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 4,907,100	\$ 5,029,004	\$ 121,904

2013 Budget vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 4,928,890	\$ 5,451,216	\$(522,326)

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

2012 Budget vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 3,920,545	\$ 4,329,046	\$ 408,501

2012 Budget vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 4,273,973	\$ 4,232,419	\$ 41,554

**3 - Equity in Pooled Cash and Investments**

The Council maintains a cash and investment pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at June 30, 2013 and 2012 was as follows:

	2013	2012
Demand Deposits	\$ 34,371	\$ (177,406)
STAR Ohio	1,024,854	1,260,575
Repurchase Agreement	170,000	230,000
Petty Cash	75	75
Total Deposits and Investments	\$ 1,229,300	\$ 1,313,244

The Council had a negative balance in their demand deposits at June 30, 2012 due to the funds being invested in overnight repurchase agreements.

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Council or (3) collateralized by the financial institution's public entity deposit pool.

Custodial credit risk for deposits is the risk that in the event of bank failure, the government's deposits may not be returned to it. Protection of Council cash and deposits is provided by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all uninsured public deposits. The face value of the pooled collateral must equal at least 105 percent of uninsured public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Investments:** Investments in Star Ohio are not evidenced by securities that exist in physical or book-entry form.

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Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2013.

Ohio law requires STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of June 30, 2013 and 2012, is 58 and 53 days, respectively, and carries a rating of AAAM by Standard and Poor's.

#### **4 - Retirement Systems**

The Council provides retirement benefits to all certificated employees under the State Teachers' Retirement System and to all non-certified employees under the School Employees Retirement System.

##### ***A. State Teachers Retirement System***

The Council contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215- 3771.

Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations and the Council is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

##### ***B. School Employees Retirement System***

The Council also contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple employer public employee retirement system administered by the School Employees Retirement Board. SERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available financial report that includes financial statements and required supplementary information for SERS. This report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Columbus, Ohio 43215-3746.

Plan members are required to contribute 10 percent of their annual covered salary, and the Council is required to contribute 14 percent. The contribution rates are not determined actuarially, but are established by SERS's Retirement Board within the rates allowed by State statute. The adequacy of the contribution rates is determined annually. In addition to the salary contributions, the Council pays an additional 14 percent contribution on salaries of employees who are paid below a level established annually by SERS actuaries. This additional contribution is referred to as the "employer surcharge."

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

**5 - Risk Management**

The Council participates in the Schools of Ohio Risk Sharing Authority Board (SORSA). SORSA is an Ohio non-profit organization formed by Ohio school districts to provide cost effective pooled insurance to its members. SORSA is a self-funded, group insurance consortium that offers property, electronic data processing, boiler and machinery, crime, general liability, automobile liability and physical damage, and school board errors and omissions insurance coverage. SORSA is governed by a Board of Directors comprised of representatives of school districts that participate in the program.

Financial Position – Schools of Ohio Risk Sharing Authority Board’s financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at June 30, 2013 and 2012:

	2013	2012
Assets	\$ 2,096,215	\$ 2,139,587
Less Liabilities	(1,504,519)	(1,767,481)
Net Position	\$ 591,696	\$ 372,106

The complete audited financial statements for the Schools of Ohio Risk Sharing Authority Board are available at the Board’s website, [www.sorsaschools.org](http://www.sorsaschools.org). Settled claims have not exceeded this commercial coverage in any of the last three years and coverages have not decreased in the past year. The Council also provides health insurance and dental and vision coverage to full-time employees through the Tri-County Educational Service Center Joint Self-Insurance Plan.

**6 - Treasurer Services**

The Council obtains the services of a Certified Treasurer from The Tri-County Educational Service Center, Wayne County, Ohio.

**7 - Contingent Liabilities**

Management believes there are no pending claims or lawsuits.

**8 - Capital Lease**

On June 15, 2009, the Council entered into a lease purchase agreement for computer equipment with Key Government Finance with a total acquisition cost of \$325,000. The lease was for a period of 36 months with an interest rate of 2.44%. Monthly payments were \$9,689 with final payment made in June, 2012.

**9 - Debt**

On March 20, 2013, the Council took out a loan in the amount of \$650,000 to purchase a building. The loan was issued for a period of 120 months with an interest rate of 3 percent. Monthly payments are

**Midland Council of Governments**  
**Wayne County, Ohio**  
Notes to the Financial Statements  
For the Years Ended June 30, 2013 and 2012

\$5,416.66 plus interest with the final payment due March 20, 2023. The annual loan payments are as follows:

Year Ending December 31,	<u>Loan</u>
2014	\$ 83,372
2015	81,395
2016	79,456
2017	77,471
2018	75,464
2019-2023	<u>331,483</u>
Total	<u>\$ 728,641</u>

**10 - Encumbrance Commitments**

Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the Council's commitments for encumbrances in general fund were as follows:

	<u>2013</u>	<u>2012</u>
General Fund	<u>\$ 338,268</u>	<u>\$ 135,539</u>

**11 - Fund Balance**

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the General Fund is presented as follows:

	<u>2013</u>	<u>2012</u>
Assigned for:		
Encumbrances:		
Personal Services	\$ 7,514	\$ 7,514
Purchased Services	207,146	27,409
Materials and Supplies	112,845	99,143
Capital Outlay	10,763	1,473
Subsequent Year Appropriations	<u>112,320</u>	<u>0</u>
Total Assigned	450,588	135,539
Unassigned	<u>778,712</u>	<u>1,177,705</u>
	<u>\$ 1,229,300</u>	<u>\$ 1,313,244</u>

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Midland Council of Governments  
Wayne County  
2125-B Eagle Pass Road  
Wooster, Ohio 44691

To the Executive Committee:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Midland Council of Governments, Wayne County, Ohio, (the Council) as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated March 28, 2014, wherein we noted the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the Council adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54.

### ***Internal Control Over Financial Reporting***

As part of our financial statements audit, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Council's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Council's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

***Compliance and Other Matters***

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

March 28, 2014

**MIDLAND COUNCIL OF GOVERNMENTS  
WAYNE COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Material Weakness**

**Financial Statement Reporting**

The Council recorded several transactions incorrectly. The misstatements had the following effect on the Council's Financial Statement.

- During 2013, \$650,000 of Debt Proceeds and related Capital Outlay expenditures relating to a mortgage to buy a building were not originally presented on the Council's financial statements.
- During 2013, \$16,250 of Debt Payments – Principal Redemption and \$4,943 of Debt Payments – Interest and Fiscal Charges were incorrectly posted as Capital Outlay expenditures.

Not posting revenues and disbursements accurately to the ledgers resulted in the financial statements requiring audit adjustment and reclassification entries.

Adjustments were made to the 2013 financial statement to correct the mispostings and unrecorded transactions that were noted above.

The Council should review posting activity and exercise due care when posting transactions to help ensure receipts and expenditures are posted to the correct account. Additionally, the Council Board should review monthly receipt and expenditure activity reports to help ensure transactions are properly accounted for and classified. This will help to more accurately reflect the Council's financial activity and will aid in more accurate financial reporting.

**Officials' Response:**

We did not receive a response from Officials to the above finding.

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# Dave Yost • Auditor of State

**MIDLAND COUNCIL OF GOVERNMENTS**

**WAYNE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 29, 2014**